Sub: Registration u/s 12A(a) of Income Tax Act 1961

D. Chitrarajan, Bank, New Delhi

has applied for registration u/s 12A(a) of the Income-tax Act, 1961 within the period of one year prescribed in that section. The application is on prescribed form (No.16A) and has been made in the prescribed manner (as laid down in Rule 17A of Income-tax Rules). These being the only requirements for registration u/s 12A(a), the Trust/Society/Institution is registered at No. 661 dated 21.12.95 w.e.f. 15.1.95.

The issue as to whether the Trust/Society/Institution satisfies any of the requirements of Section 11, 12, 12A(b) and 13 Income-tax Act, 1961 has not been examined before registration. This issue shall be required to be looked into by the Assessing Officer during assessment proceedings.

(S. D. NARGANTI)
Income Tax Officer
(Income Tax Exemptions)
(H.O.) M.Tower, Mayor Bhawan
Connaught Place, N. Delhi-110001

Copy forwarded to:
[1] Assessing Officer, Spl.Range/Trust Circle/Inv.Circle
[2] New Delhi together with a copy of the application of the Trust/Society/Institution on OTR and also have a Permanent Account Number allotted to the assessee in due course. Notices u/s 139/148 calling for returns of income should be issued wherever necessary.

The Trust/Society/Fund/Institution mentioned above.

(S. D. NARGANTI)
INCOMETAX OFFICE/EXEMPTIONS
H.O.(E.O.)
NEW DELHI (Exemptions)